chiefly due to the larger provision made for the purchase of 'Salt'.

Forests and Tramway.—I cannot think of the two separately since the one serves only as a hand-maid to the other. It is for tapping the resources of the Forest Department alone that the Tramway was first introduced, and when the area tapped by the Tramway gets denuded, and when, instead of being a helpful agent, it becomes a drag on and a parasite of the other department, it is no doubt time to consider the ways and means of either mending or ending the system. The following will illustrate the general statements I made above.

		Revenue. Rs.	*Expenditure.* Rs.	*Surplus.* Rs.
1097	Forests	3,69,001	2,05,252	
	Tramway	16,958	1,60,697	
	Total	3,85,959	3,65,949	20,010
1098	Forests	4,53,793	2,37,850	
	Tramway	14,048	1,43,263	
	Total	4,67,841	3,81,113	86,728
1099	Forests	3,58,125	2,07,368	
	Tramway	10,382	1,48,158	
	Total	3,68,507	3,55,526	12,981
1100	Forests	4,75,633	2,03,163	
	Tramway	11,872	1,77,349	
	Total	4,87,505	3,80,512	1,06,993

I am afraid, it is these figures, that led some of the members to characterise the 'Tramway' as 'the white elephant' of the State during the last budget discussion. The Government are anxiously considering the whole question as also the ways and means of solving the vexed problem. Meanwhile, they propose to work the forests tapped by the Tramway intensively in the next two or three years so that all the available timber that can be brought down by the Tramway may be so transported, and hence the larger provision under 'Forests' for 1102 (Rs. 2,04,600) as against the revised estimate of Rs. 1,99,300. While giving sufficient work for the Tramway, this would at the same time bring in more revenue to the Forest Department. Under 'Tramway' we do not propose to spend anything for the coming year except for its bare maintenance.

General Administration.—The General Administration budget is up by Rs. 6,900. This is mainly due to the larger

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provision for 'Travelling allowance' under 'Legislative Council' on account of enhanced rates, the provision for the Special Finance Committee and the lump provisions for revision of the offices of the Sarvadhikarikar and the Special Palace Officer.

Accounts and Finance.—Under 'Accounts and Finance', besides the provision for the temporary staff entertained in the course of the year for the better efficiency of Local Audit and for meeting the increased work in the office, provision is also made for the training of a Superintendent in the Accountant-General's Office. Rapid changes are taking place in the system of accounts, and the Government deem it extremely desirable that their Account Office should occasionally send a few of the senior officers of the department for gaining practical experience of the up-to-date account systems. I am sure that on this policy of the Government for ensuring greater efficiency of their Account Department, there cannot be two opinions. This course, as it seems to me, is all the more necessary, as the House has rightly set its face against the system of Test Audit at the hands of outside experts which was made clear during the last budget session.

Education.—The growth of expenditure on 'Education' has already been adverted to in my last budget speech. Reviewing the increase of expenditure under 'Education' from Rs. 4·93 lakhs in 1090 to Rs. 9·89 lakhs in 1099, I observed that "at this rate of growth it will be impossible to finance Education a few years later, unless adequate steps are taken to provide permanent sources of revenue for meeting the expenditure." The actuals of the subsequent year only tend to confirm my view. From Rs. 9·89 lakhs in 1099 it rose to Rs. 11·17 lakhs in 1100, and according to the revised estimate of the current year it is expected to come to Rs. 11·95 lakhs, while the provision for the next year is fixed at Rs. 12·68 lakhs. Though mindful of the risk of being labelled a reactionary and a retrograde, I am once more constrained to remark that we have reached the stage of maximum expenditure in the Education Department which now consumes nearly 1/5 of the aggregate revenues of the State, not to speak of the expenditure for school buildings which is met from our Public Works Department. The spread of Education is no doubt an obligation on Government; but a sense of proportion has to be preserved, and nobody in this House, I believe, would advocate further expansion without great risk to our finances. At any rate without a fresh addition to our revenue, it may not be possible to sustain this burden on our revenues much longer. Our only hope lies in the levy of an educational cess, and I think the Special Finance Committee to whom the question has been

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